



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, बृहस्पतिवार, २५ नवम्बर, १९७६/४ अग्रहायण, १८९८

GOVERNMENT OF HIMACHAL PRADESH

REVENUE DEPARTMENT

NOTIFICATIONS

Simla-171002, the 23rd November, 1976

No. 17-4/70-Rev. II.—Whereas a general re-assessment of the land revenue of Kinnaur district, Himachal Pradesh, has become necessary, the undertaking of the said general re-assessment is hereby sanctioned and notified under section 52(2) of Himachal Pradesh Land Revenue Act, 1954.

By order,
P. K. MATTOO,
Secretary.

Simla-171002, the 23rd November, 1976

No. 17-4/70-Rev. II.—Whereas record of rights does not exist in respect of certain areas of Kinnaur district where estate formation is required to be done, and the existing record of rights in respect of the remaining areas of the said District requires special revision, the Governor of Himachal Pradesh, in exercise of the powers vested in him under section 33 of the Himachal Pradesh Land Revenue Act, 1954, and all other powers enabling him in this behalf, is pleased to direct that the record of rights in respect of the estates to be newly formed shall be made and the existing record of rights of the remaining area of District Kinnaur shall be specially revised.

By order,
P. K. MATTOO,
Financial Commissioner-cum-Secretary.

VIDHAN SABHA SECRETARIAT
NOTIFICATION

Simla-4, the 25th November, 1976

No 1-27/76-VS.—In pursuance to Rule 126 of the Rules of Procedure and Conduct of Business of the Legislative Assembly the Hon'ble Speaker has ordered the publication before introduction of the Himachal Pradesh General Sales Tax (Amendment) Bill, 1976 (Bill No. 41 of 1976) of general information.

By order,
R. C. SHARMA,
Deputy Secretary.

Bill No. 41 of 1976.

**THE HIMACHAL PRADESH GENERAL SALES TAX (AMENDMENT)
BILL, 1976**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

further to amend the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Twenty-seventh Year of the Republic of India, as follows:—

1. (1) This Act may be called the Himachal Pradesh General Sales Tax (Amendment) Act, 1976.

Short title
and com-
mencement.

(2) It shall come into force at once.

24 of 1968

2. In the first proviso to sub-section (1) of section 6 of the Himachal Pradesh General Sales Tax Act, 1968 (hereinafter referred to as the principal Act) the word "luxury" shall be deleted.

Amendment
of the first
proviso to
section 6 (1).

3. In the Schedule 'A' annexed to the principal Act, the following amendments shall be made, namely:—

Amendment
of Schedule
'A'.

(i) the words "LIST OF LUXURY GOODS" shall be omitted; and

(ii) after item No. 33, the following new item 34 shall be inserted:—

"34. Timber."

8 of 1976

4. The Himachal Pradesh General Sales Tax (Amendment) Ordinance, 1976 is hereby repealed.

Repeal and
savings.

Notwithstanding such repeal, anything done or any action taken under the aforesaid Ordinance shall be deemed to have been done or taken under the corresponding provisions of this Act.

STATEMENT OF OBJECTS AND REASONS

At present there is no timber market in the State. The timber extracted out of the forests of the Pradesh is being sold by the forest lessees from their depots established outside the Pradesh, which hits the State revenues adversely. It has been considered desirable to safe-guard the State revenues and to provide incentive for the establishment of timber market within the State. In order to meet the increased expenditure on various developmental schemes for ensuring speedy development of this Pradesh, the additional funds were also required to be raised by augmenting the resources of the State. Accordingly to achieve these objects, the Government has decided to raise the rate of general sales tax on timber from 7% to 10% by inserting the said commodity in Schedule 'A' i.e. List of Luxury Goods appended to the Himachal Pradesh General Sales Tax Act, 1968. Since timber could not be categorised as item of luxury, the word "luxury" and the expression "List of Luxury Goods" were proposed to be deleted from the relevant provisions of the said Act. As the matter was of urgent public importance and the Legislative Assembly was not in session, the Governor of Himachal Pradesh having been satisfied that circumstances existed which rendered it necessary for him to take immediate action under Article 213 of the Constitution of India, promulgated Ordinance No. 8 of 1976 on 20th September, 1976, affecting necessary amendments to the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968).

This Bill seeks to replace the aforesaid Ordinance without any modification.

SIMLA:
The , 1976.

RAM LAL,
Minister-in-charge.

FINANCIAL MEMORANDUM

Clause 3 of the Bill provides for inclusion of timber in Schedule 'A' appended to the Himachal Pradesh General Sales Tax Act, 1968. This measure is likely to yield an additional annual income of Rs. 24 lakhs. Since the agency for realisation of the tax already exists, no extra expenditure is involved.

MEMORANDUM ON DELEGATED LEGISLATION

Nil

RECOMMENDATIONS OF THE GOVERNOR UNDER ARTICLE 207 OF THE CONSTITUTION OF INDIA

[File No. 1-12/73-E&T (Sectt.) of the Excise and Taxation Department]

The Governor of Himachal Pradesh, having been informed of the subject matter of the Himachal Pradesh General Sales Tax (Amendment) Bill, 1976, recommends, under Article 207 of the Constitution of India, the introduction and consideration of the Bill in the Legislative Assembly.